

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1000 – SB 1223**

March 4, 2011

**SUMMARY OF BILL:** Creates the State Veterans' Burial Assistance Fund to be administered by the Commissioner of Veterans' Affairs. Requires all funds received by the U.S. Department of Veteran's Affairs for plot allowances for the burial of veterans and dependents in state veterans cemeteries, any state appropriations, and private donations to be deposited in the Fund. Any unencumbered funds and any unexpended balance of the Fund remaining at the end of any fiscal year shall not revert to the General Fund.

**ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact – Approximately \$392,700 in federal funds are deposited annually into the General Fund for the burials of veterans in a state veteran's cemetery. These federal funds will shift to the newly created State Veterans' Burial Assistance Fund. No new federal funds will be received as a result of this legislation.**

**Assumptions:**

- Currently, the state expends \$300 from the General Fund for each veteran buried in a state veterans' cemetery. The General Fund is reimbursed for such expenditures by the U.S. Department of Veterans' Affairs.
- The state expends and receives approximately \$392,700 to pay for these burials on an annual basis.
- Under the provisions of this bill, the reimbursement of such funds received from the U.S. Department of Veterans' Affairs would go into a separate fund.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/jdb